

Warren County Board of Supervisors

Committee: Real Property Tax Services

Date: April 29, 2013

Committee Members Present:

Supervisors Bentley
Loeb
McDevitt

Committee Members Absent:

Supervisors Monroe
Dickinson

Others Present:

Lexie Delurey, Director of Real Property Tax Services
Kevin B. Geraghty, Chairman of the Board
Martin Auffredou, County Attorney
JoAnn McKinstry, Assistant to the County Administrator
Joan Sady, Clerk of the Board
Frank Thomas, Budget Officer
Supervisors Conover
Frasier
Girard
Mason
Montesi
Strainer
Wood
Mike Swan, County Treasurer
David Rosebrook, Town of Lake George and Town of Bolton Assessor
Deanne Rehm, Town of Lake Luzerne Assessor
Don Lehman, *The Post Star*
Thom Randall, *Adirondack Journal*
Nicole Livingston, Second Deputy Clerk

In the absence of the Committee Chairman, Vice-Chairman Bentley called the meeting of the Real Property Tax Services Committee to order at 10:00 a.m.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to approve the minutes of the January 25, 2013 Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Lexie Delurey, Director of Real Property Tax Services, who distributed copies of the Agenda to the Committee members; a copy of the Agenda is on file with the minutes.

Commencing the Agenda review, Mrs. Delurey presented a request to approve the list of chargebacks as provided by the Treasurer's Office.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to approve the list of chargebacks as presented and the necessary resolution was authorized for the May 17, 2013 Board meeting. A copy of the resolution request form is on file with the minutes.

Mrs. Delurey stated the next item on the Agenda was a request to delete outstanding taxes in the Town of Warrensburg on Tax Map Parcel No. 211.13-4-11 in the amount of \$17,630.83 and Tax Map Parcel No. 211.13-4-39 in the amount of \$144,440.71.

Motion was made by Mr. Loeb and seconded by Mr. McDevitt to approve the request as presented.

In response to an inquiry, Mrs. Delurey explained these were delinquent taxes on the property that was the old car wash in the Town of Warrensburg and the Town had received grant funds under the Brownfield Act because of contamination on the property.

Chairman Geraghty added two clean-ups had been performed on this property and the Town, the State and the NYS DEC (New York State Department of Environmental Conservation) had put a significant amount of money towards those efforts. He stated the Town was in the process of trying to acquire the property from the court because it was needed as part of the Health Center expansion.

Following discussion, Mr. Bentley called the question and the motion was carried unanimously to approve the request to delete taxes on the aforementioned Warrensburg parcels as outlined above, and the necessary resolution was authorized for the May 17, 2013 Board meeting. A copy of the resolution request form is on file with the minutes.

Mrs. Delurey presented a request to create a new position of Senior Real Property Clerk, annual salary of \$30,230, Grade 8 and to delete the position of Real Property Information Specialist, annual salary of \$38,582.96, Grade 11, due to the restructuring of the Department following a retirement. She pointed out this would result in a savings of \$8,352.96.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to approve the request to create a new position as outlined above, and to refer the same to the Personnel Committee. A copy of the resolution request form is on file with the minutes.

Mrs. Delurey remarked the next two requests were in connection with the creation of the new position. She requested to fill the vacant position of Senior Real Property Clerk, annual salary of \$30,230, due to creation. She noted she would like to promote from within the Department.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to authorize the filling of the vacant position as outlined above, and to refer the same to the Personnel Committee. A copy of the Notice of Intent to Fill Vacant Position is on file with the minutes.

Next, Mrs. Delurey requested to fill the vacant position of Real Property Clerk, annual salary of \$25,844, Grade 4, due to promotion.

Motion was made by Mr. Loeb, seconded by Mr. McDevitt and carried unanimously to authorize the filling of the vacant position as outlined above, and to refer the same to the

Personnel Committee. A copy of the Notice of Intent to Fill Vacant Position is on file with the minutes.

Mrs. Delurey directed the Committee members to the New Business portion of the Agenda. She recognized David Rosebrook, Assessor for the Town of Lake George and the Town of Bolton, and Deanne Rehm, Assessor for the Town of Lake Luzerne, were at the meeting to discuss limitations on condominiums. She noted she had included in the Agenda a copy of a memo from the City of Saratoga Springs in support of a bill to amend the Real Property Tax Law and the Real Property Law, in relation to the taxation of property owned by a cooperative corporation, a copy of which is on file with the minutes. She informed that currently, condos were valued like apartments and were not equal with other residences within the communities and this Bill would provide the option to change that.

Privilege of the floor was extended to Ms. Rehm who began by providing a brief history on the movement to provide housing post WWII at which time apartment buildings were converted to homes and owned as condominiums, or otherwise known as condos. She pointed out a condo was a type of ownership, not a kind of building, where the owner owned the interior of a building. She asserted that those buildings when valued as apartments, had a lower value and had to be assessed as a whole unit and then apportioned out. Ms. Rehm advised this could only be changed by the State Legislature.

Privilege of the floor was extended to Mr. Rosebrook, who commented that the Real Property Law 339Y and the Real Property Tax Law Section 581 required the assessor to treat all condominium or co-op projects as a single project and must be valued as income properties. The proposed amendments to these Laws, he continued, would pertain to the construction or conversion of condos after January 1, 2014 and would allow the assessors to determine the value using regular market techniques, sales, income or cost. Mr. Rosebrook prepared a Statement of Support which he distributed to the Committee members, a copy of which is on file with the minutes. He added the assessors were seeking equity of residential assessments in the County that had been subjected to the growth of condominium ownership. Ms. Rehm remarked if this was adopted by the Legislature, it would be each community's choice as to how to assess such buildings and it would not be a mandate.

The consensus of the Committee was to refer the proposed amendment to Real Property Law 339Y and the Real Property Tax Law Section 581 (Senate Bill S.1000 and Assembly Bill A.682) as outlined above to the Legislative & Rules Committee.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Loeb and seconded by Mr. McDevitt, Mr. Bentley adjourned the meeting at 10:30 a.m.

Respectfully submitted,

Nicole Livingston, Second Deputy Clerk